

DAY CARE SELF-EMPLOYMENT LEDGER****This form must be completed correctly or it will be returned****

RECIPIENT NAME _____

BUSINESS NAME _____

DATES COVERED _____ 15th THROUGH _____ 14TH

HOURS WORKED THIS REPORTING PERIOD _____

GROSS INCOME \$ _____

minus

TOTAL EXPENSES \$ _____ **

ADJUSTED INCOME \$ _____

DSS REMINDER: Business shelter cost must be deducted if the business is in a building connected to the home property.

****Allowable Business Expenses:** Most business expenses may be subtracted from your self-employment income, but not all the expenses can be. Please contact your caseworker if you have any question on whether or not to list a business expense below.

Examples of expenses that are allowed and could be listed include:

- Amounts paid for items needed in the business such as supplies, repairs, advertising, rent, toys, etc.
- Amounts paid for income-producing real estate, capital assets, equipment, machinery, and other durable goods required for the self-employment business. [Capital assets and durable goods are generally objects used in business that are expected to last a long time such as cribs, swing sets, televisions, play houses, buildings, computers, VCRs, furniture, etc.]
- If the business building is connected to the home property, only the business portion of shelter expenses may be used as a deduction.
- If the business meets office in the home requirements, the business portion of shelter expenses may be used as a deduction if the household requests it.

Examples of expenses that are NOT allowed and should NOT be listed include:

- Monthly telephone charge unless there is a separate business phone [long distance telephone charges that are business related may be deducted however].
- Mileage expenses from the home to the first and last work location cannot be deducted, even if the business is located in the home. [Mileage deductions are only allowed for trips between business sites, not for commuting from the home to the business.]

INCOME (MONEY RECEIVED BY RECIPIENT)			EXPENSE (COSTS OF SELF-EMPLOYMENT)		
DATE RECEIVED	TYPE OF INCOME	AMOUNT RECEIVED	DATE PAID	TYPE OF EXPENSE	AMOUNT PAID

Use back side if more space is needed

SIGNATURE ON THE BACK PAGE IS REQUIRED! (The form is not acceptable without a signature.)

